

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.7095 Cross References

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.7095 Cross References

See IITA Sections 1002(c) and 1002(d), the UPIA and 86 Ill. Adm. Code 700 for penalties relating to the failure to deduct and withhold a tax as required by IITA Section 701. See 86 Ill. Adm. Code 100.7120 for provisions relating to claiming exemption from withholding pursuant to a reciprocal agreement.

(Source: Amended at 18 Ill. Reg. 1510, effective January 13, 1994)